

**ARIZONA SCHOOL DISTRICT, COUNTY, AND STATE**  
**SUMMARY OF FINANCIAL DATA**

The following definitions and explanatory comments are intended to assist in interpreting the data shown for each school district.

**FINANCIAL INFORMATION**

1. **FINANCIAL DATA SUMMARY:** Fund Balances, Revenues, Transfers, Budgets, and Expenditures.
  - a) **Maintenance and Operation (M & O):** Fund 001 Administration, Instruction, Instruction Support, and Operations for Regular Programs, Special Programs, Pupil Transportation, Desegregation, Overrides, and Dropout Prevention. District Services fund is included here. (For districts which have sponsored charter schools, this includes payments to the sponsored charter schools and/or expenditures made on behalf of the sponsored charter schools)
  - b) **Unrestricted Capital Outlay:** Fund 610 Capital Expenditures, Including Capital Desegregation and Capital Overrides.
  - c) **Soft capital Outlay:** Fund 625 Soft Capital Expenditures, as defined in A.R.S. §15-962 for short-term capital items that are required to meet academic adequacy standards such as technology, textbooks, library resources, instructional aids, pupil transportation vehicles, furniture and equipment. (For districts which have sponsored charter schools, this includes payments to the sponsored charter schools and/or expenditures made on behalf of the sponsored charter schools)
  - d) **Deficiencies Correction:** Fund 685 Capital expenditures to correct facilities deficiencies for square footage or quality.
  - e) **Building Renewal:** Fund 690 Capital expenditures for the purpose of maintaining the adequacy of existing buildings.
  - f) **New School Facilities:** Fund 695 capital expenditures for the construction of new school facilities.
  - g) **Adjacent Ways:** Fund 620 relates to the improvement of public streets, alleys, etc. adjacent to school property.
  - h) **Debt Service:** Funds 700 & 720 payments of interest and principal on general obligation debt.
  - i) **School Plant:** Funds 500, 505, and 506 are the proceeds from sale and lease of district property. These expenditures could be for maintenance and operation or capital.
  - j) **Federal Projects:** All federally funded categorical grant programs.
  - k) **State Projects:** All state funded categorical grant programs.
  - l) **Food Services:** Fund 510 is the total revenues and expenditures for food services. The receipts from the sale of meals have not been subtracted to produce a net food service cost.
  - m) **Classroom Site Fund:** Classroom Site Fund: Fund 010 revenues and expenditures resulting from the passage of Proposition 301 in November, 2000. These funds may be expended on three purposes outlined in statute: base pay increases, performance pay, and specified maintenance and operations purposes.

- n) Instructional Improvement Fund: Fund 020 expenditures of revenues generated by Tribal Gaming compacts with the State of Arizona. Proposition 201, passed by Arizona voters on November 5, 2002.
- o) Other: Civic Center, Community School, Auxiliary Operations, Extracurricular Activities Fees Tax Credit, Gifts and Donations, Vocational and Technical Education Projects, Fingerprint, School Plant Special Construction, Gifts and Donations (Capital), Condemnation, School Opening, Grants and Gifts to Teachers, School Bus Advertisement, Capital Equity, Student Activities, Other Projects (Capital), Insurance Proceeds, Textbooks, Litigation Recovery, Teacherage, Insurance Refund, Unemployment Insurance, and Self-Insurance.

NOT INCLUDED ABOVE: The following three items have been excluded from the total because they are considered a duplicate expenditure.

- p) Bond Building: Funds 630 & 639 for purchase of sites, construction, furniture and apparatus, improving school grounds, and pupil transportation vehicles.
- q) Intergovernmental Agreements: Fund 955 used by the fiscal agent to account for intergovernmental agreements. This money is expended on behalf of all participating districts or agencies.
- r) Indirect Costs: Fund 570 for the administrative costs related to federal programs.

- 2. REVENUES RECEIVED BY SOURCE: A breakdown of revenues by source for Maintenance and Operation, Unrestricted Capital Outlay, Soft Capital Outlay, School Facilities (includes Deficiency Corrections, Building Renewal, and New School Facilities), Adjacent Ways, Debt Service, and Other Funds. The Other Funds include School Plant Funds under Local, State Projects under State and Federal Projects under Federal. Classroom Site Fund revenues are included with Maintenance and Operations, under state revenues.
- 3. District Sponsored Charter School Revenues: District M&O and Soft Capital Allocation revenues and expenditures include expenditures to and on behalf of their sponsored charter schools.
- 4. SPECIAL EDUCATION PROGRAMS EXPENDITURES BY TYPE: A detail of total expenditures for special education by handicapped category and other special programs within Program 200 and 300. These are included in the Maintenance and Operation Fund total.
- 5. GIFTED PROGRAMS: Duplicated enrollment is reported by grade level. Expenditures, for all gifted programs, are reported by K-8 and 9-12 grade levels.

#### MISCELLANEOUS DATA

- 1. Bonds Outstanding as of June 30, 2004.
- 2. Investment in General Fixed Assets as of June 30, 2004: Reported values of Land and Improvements, Building and Improvements, Furniture, Equipment and Vehicles and Construction in Progress.
- 3. Tax Rates: Total tax rate levied against taxable property in the district on primary and secondary assessed valuation. In Sierra Vista Unified, the tax rate is the combined elementary and high school rate. In joint school districts, the tax rate in the county of jurisdiction was used.
- 4. Assessed Valuation: The assessed valuation for primary, secondary and Salt River Project (SRP) property is included. The high school assessed valuation is used for Sierra Vista Unified. The assessed valuation for joint school districts include the valuation in all applicable counties.

## STATISTICAL INFORMATION

### 1. Average Daily Membership

- a. Total Resident ADM: The average daily membership for the first 100 days in session of all the public school students residing in the district. This figure is the original basis for equalization assistance in the following year. Student count used for funding may differ, due to adjustments for high absence rate.
- b. Attending ADM (resident): The average daily membership for the first 100 days in session for resident students that attend school in the district.
- c. Attending ADM (non-resident): The average daily membership for the first 100 days in session for nonresident students, from other school districts, that attend school in the district.

This includes students from unorganized territories that attend school in the district and students placed in the district by a state agency or court of competent jurisdiction (These students are included in the student count for purposes of state aid calculation.).

- d. Total Attending ADM: The resident and non-resident attending ADM combined.

### 2. Fall Enrollment: Number of students enrolled on October 1, 2003. .

### 3. Staffing Summary:

- a. Number of FTE's: Number of "Full-Time Equivalent" employees as reported on the School District Employee Report.
- b. Students per Staff: Attending Average Daily Membership students divided by the number of "Full-Time Equivalent" employees as reported on the School District Employee Report.

### 4. Teachers' Salaries: Total amount of salaries paid to teachers as reported by the district.

### 5. Superintendent's Salary: Total salary paid to the superintendent as reported by the district.

### 6. District sponsored Charter Schools: Financial data is reported as follows:

- 1) Detailed financial data for each district sponsored charter school is published in the Charter Section of this report (Section II).
- 2) Expenditures made by the district for its' charter schools are included on the district detail.
- 3) Average Daily Membership for sponsored charter schools is included on the district detail.

Districts are identified with the 9 digit Arizona Department of Education, County-Type-District-School identifier. The first two digits of this number represent the county, the 3<sup>rd</sup> and 4<sup>th</sup> digits represent the type of district, and the 5<sup>th</sup> and 6<sup>th</sup> digits represent the district number within county. The last 3 digits represent the school number within the district (000 represents the district office). District schools and district sponsored charter schools are identified by nine digit codes. The first six digits are the district the school is a part of or the district of sponsorship (for district sponsored charter schools only), as previously defined. The final three indicate the school number (000 represents the district office). In the case of district sponsored charter schools, school numbers of 700 or greater indicate a district sponsored charter school.